



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Margaret J. Partlow Date Reviewed: September 27, 2000

Ancillary Document being reviewed
(provide number and title): ETA 208.04.173 Sale of abrasives and masking tape
for use in the performance of an automobile
painting contract.

Date last Issued: September 2, 1966

This document is being reviewed in conjunction
with (provide WAC number and title): WAC 458-20-173 Installing, Cleaning,
Repairing or Otherwise Altering or
Improving Personal Property of
Consumers

Purpose of the document: To explain that abrasives and masking tape sold by
a supply house to an automobile painter are
purchased for consumption by the painter and are
not for resale either as tangible personal property
or as a component part of the finished job, and,
therefore, Retail Sales Tax is due on such
purchases regardless of whether they are
separately invoiced to the owner of the automobile.

Is the document clearly written?

Yes	No
x	

Does the document provide accurate and useful information?

Yes	No
x	





	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:

- A. Update
B. Repeal
C. Leave as is
D. Incorporate into rule and repeal

x

Briefly explain your recommendation:

Although the general issue of this ETA is addressed in the rule, this document provides a level of detail not presently in the rule. The information contained in this document is very useful, and incorporating it into Rule 173 would assist taxpayers by reducing the number of documents they are required to research in order to determine their tax-reporting responsibilities.

Manager Action:	<input type="checkbox"/> Accepted recommendation	Date: _____
	<input type="checkbox"/> Returned for further review	Date: _____

Comments _____